TAXABLE YEAR

2008 Child and Dependent Care Expenses Credit

CALIFORNIA FORM

3506

Attach to your California Form 540, 540A, or Long Form 540NR.

Name(s) as shown on return

SSN or ITIN

Part I Unearned Income and Other Funds Received in 2008. See instructions.

SOURCE OF INCOME/FUNDS	AMOUNT	SOURCE OF INCOME/FUNDS	AMOUNT
●	●	●	●
●	●	●	●
●	●	●	●

Part II Persons or Organizations Who Provided the Care in California – You **must** complete this part. See instructions.

1 Enter the following information for each person or organization that provided care **in California**. (**Only care provided in California qualifies for the credit**). If you need more space, attach a separate sheet.

	Provider	Provider
a. Care provider's name	●	●
b. Care provider's address (number, street, apt. no., city, state, and ZIP Code)	●	●
c. Care provider's telephone number	● ( )	● ( )
d. Is provider a person or organization?	☐ Person ☐ Organization	☐ Person ☐ Organization
e. Identification number (SSN or FEIN)	●	●
f. Address where care was provided (number, street, apt. no., city, state, and ZIP Code) PO Box not acceptable.		
g. Amount paid for care provided	●	●

Did you receive dependent care benefits? ▶ ▶ ▶ ▶ ▶ No Complete Part III below.
Yes Complete Part IV before Part III.

Part III Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** See instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number (SSN) (See instructions)	(c) Qualifying person's date of birth (DOB - mm/dd/yyyy) or if disabled	(d) Percentage of physical custody (See instructions)	(e) Qualified expenses you incurred and paid in 2008 for the qualifying person's care in California
First	Last				
●	●	●	● DOB:_____ ● Disabled ☐Yes	●	●
●	●	●	● DOB:_____ ● Disabled ☐Yes	●	●
●	●	●	● DOB:_____ ● Disabled ☐Yes	●	●

3 Add the amounts in column (e) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more qualifying persons. If you completed Part IV, enter the amount from line 35 . . . . ●	**3**		00
4 Enter YOUR **earned income.** See instructions . . . . ●	**4**		00
Nonresidents: Enter only your earned income **from California sources**. If you do not have earned income from California sources, **stop**, you **do not** qualify for the credit. Military servicemembers, see instructions. **Part-year residents:** Enter the total of (1) your earned income **from California sources** received while you were a nonresident and (2) all earned income received while you were a resident. Military servicemembers, see instructions.			
5 If married or an RDP filing a joint return, enter YOUR SPOUSE'S/RDP's earned income. (If your spouse/RDP was a student or was disabled, see the instructions.) If not filing a joint return, enter the amount from line 4 . . . . ●	**5**		00
Nonresidents: Enter only your spouse's/RDP's earned income **from California sources.** If your spouse/RDP does not have earned income from California sources, **stop**, you **do not** qualify for the credit. Military servicemembers, see instructions. **Part-year residents:** Enter the total of (1) your spouse's/RDP's earned income **from California sources** received while he or she was a nonresident and (2) all earned income your spouse/RDP received while he or she was a resident. Military servicemembers, see instructions.			
6 Enter the **smallest** of line 3, line 4, or line 5 . . . . ●	**6**		00
7 Enter the decimal amount shown in the chart on page 4 of the instructions for line 7 . . . . ●	**7**	X. ___ ___	
8 Multiply line 6 by the decimal amount on line 7. Enter the amount here and on Form 540/540A; line 42; or Long Form 540NR, line 49. . . . . ●	**8**		00
9 Enter the decimal amount listed in the chart on page 4 of the instructions for line 9 . . . . ●	**9**	X. ___ ___	
10 Multiply the amount on line 8 by the decimal amount on line 9 . . . . ●	**10**		00
11 Credit for prior year expenses paid in 2008. See instructions for line 11 . . . . ●	**11**		00
12 Add line 10 and line 11. Enter the amount here and on Form 540/540A, line 43, or Long Form 540NR, line 50 . . . . ●	**12**		00

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Part IV Dependent Care Benefits

13	Enter the total amount of dependent care benefits you received for 2008. This amount should be shown in box 10 of your Form(s) W-2. **Do not** include amounts that were reported to you as wages in box 1 of Form(s) W-2. Include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	**13**	00
14	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period	**14**	00
15	Enter the amount, if any, you forfeited or carried forward to 2009	**15** (00)
16	Combine line 13 through line 15	**16**	00

17	Enter the total amount of **qualified expenses** incurred in 2008 for the care of the **qualifying person(s)**. See instructions	**17**	00
18	Enter the **smaller** of line 16 or line 17	**18**	00
19	Enter YOUR **earned income**	**19**	00
20	If married or an RDP filing a joint return, enter YOUR SPOUSE'S/RDP's earned income (if your spouse/RDP was a student or was disabled, see the instructions for line 5); if married or an RDP filing a separate return, see the instructions for the amount to enter; **all others,** enter the amount from line 19	**20**	00
21	Enter the **smallest** of line 18, line 19, or line 20	**21**	00

22	Enter the amount from line 13 that you received from your sole proprietorship or partnership. If you did not receive any amounts, enter -0-	**22**	00
23	Subtract line 22 from line 16	**23**	00
24	Enter $5,000 ($2,500 if married or an RDP filing separately **and** you were required to enter your spouse's/RDP's earned income on line 20)	**24**	00
25	**Deductible benefits**. Enter the **smallest** of line 21, line 22, or line 24. Also, include this amount on the appropriate line(s) of your return	**25**	00
26	Enter the **smaller** of line 21 or line 24	**26**	00
27	Enter the amount from line 25	**27**	00
28	**Excluded benefits**. Subtract line 27 from line 26. If zero or less, enter -0-	**28**	00
29	**Taxable benefits**. Subtract line 28 from line 23. If zero or less, enter -0-	**29**	00
30	Enter $3,000 ($6,000 if two or more qualifying persons)	**30**	00
31	Enter the amount from line 25 and line 28	**31**	00
32	Subtract the amount on line 31 from the amount on line 30. If zero or less, **stop.** You **do not qualify** for the credit. **Exception –** If you paid 2007 expenses in 2008, see instructions for line 11	**32**	00
33	Complete Side 1, Part III, line 2. Add the amounts in column (e) and enter the total here	**33**	00
34	Enter the amount from your federal Form 2441, Part III, line 34	**34**	00
35	Enter the **smaller** of line 32, line 33, or line 34. Also, enter this amount on Side 1, line 3 on the front of this form and complete line 4 through line 12	**35**	00

Worksheet – Credit for 2007 Expenses Paid in 2008

1.	Enter your 2007 qualified expenses paid in 2007. If you did not claim the credit for these expenses on your 2007 return, get and complete a 2007 form FTB 3506 for these expenses. You may need to amend your 2007 return	1. _____
2.	Enter your 2007 qualified expenses paid in 2008	2. _____
3.	Add the amounts on line 1 and line 2	3. _____
4.	Enter $3,000 if care was for one qualifying person ($6,000 for two or more)	4. _____
5.	Enter any dependent care benefits received for 2007 and excluded from your income (from line 28 of 2007 form FTB 3506)	5. _____
6.	Subtract amount on line 5 from amount on line 4 and enter the result	6. _____
7.	Compare your and your spouse's/RDP's earned income for 2007 and enter the **smaller** amount	7. _____
8.	Compare the amounts on line 3, line 6, and line 7 and enter the **smallest** amount	8. _____
9.	Enter the amount from your 2007 form FTB 3506, Part III, line 6	9. _____
10.	Subtract amount on line 9 from amount on line 8 and enter the result. If zero or less, **stop** here. You cannot increase your credit by any previous year's expenses	10. _____
11.	Enter your 2007 federal adjusted gross income (AGI) (from your 2007 Form 540/540A, line13; or Long Form 540NR, line 13)	11. _____
12.	2007 federal AGI decimal amount (from 2007 form FTB 3506, instructions for line 7)	12. __ X. _____
13.	Multiply line 10 by line 12	13. _____
14.	2007 California AGI decimal amount (from 2007 form FTB 3506, instructions for line 9)	14. __ X. _____
15.	Multiply line 13 by line 14. Enter the result here and on line 11 of your 2008 form FTB 3506	15. _____

Side 2 FTB 3506 2008

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